

| <b>SELPA: Lake Tahoe USD/Alpine</b>  |    | <b>CODE: 09-CP</b> |
|--|----|--------------------|
| <b>2005-06 RECERTIFIED P-1 SELPA SPECIAL EDUCATION FUNDING EXHIBIT</b>   |    |                    |
| <b>SECTION 1 - BASE - E.C. 56836.10</b>  |    |                    |
| <b>A Prior Year (PY) State Entitlements:</b>   |    |                    |
| 1 Base (From PY SELPA Exhibit, Section 1, Line D)  | \$ | 2,753,775.58       |
| 2 COLA (From PY SELPA Exhibit, Section 2, Line E)  | \$ | 69,218.48          |
| 3 Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Section 3, Line F or H)   | \$ | (62,815.42)        |
| 4 Total (Sum of Lines A1 to A3)  | \$ | 2,760,178.64       |
| <b>B PY Funded ADA - E.C. 56836.10 (b) (2)</b>   |    | 4,952.61           |
| <b>C Base Rate (Line A5 divided by Line B)</b>   | \$ | 557.3179878892     |
| <b>D Supplement to Base Rate - E.C. 56836.158 (From Statewide Rates &amp; Factors, Section 10, Line C)</b>                           | \$ | 9.6772597447       |
| <b>E Base Entitlement (Line B times Line C)</b>  | \$ | 2,760,178.64       |
| <b>F Supplement to Base Rate Entitlement (Line B times Line D)</b>   | \$ | 47,927.69          |
| <b>G Deductions, E.C. 56836.08 (c)</b>   |    |                    |
| 1 Local Special Education Property Taxes - E.C. 2572   | \$ | -                  |
| 2 K-12 Part B, Federal IDEA, PL 94-142, Local Assistance Grants  | \$ | 847,160.00         |
| 3 Applicable Excess ERAF   | \$ | 10,199.00          |
| 4 Total Deductions (Lines G1 through G3)   | \$ | 857,359.00         |
| <b>H Net Base Entitlement (Line E minus Line G4, if Line E is greater than Line G4)</b>  | \$ | 1,902,819.64       |
| <b>I Net Base Entitlement (Line E minus Line G4, if Line E is less than Line G4)</b>   | \$ | -                  |
| <b>J Base Proration Factor</b>   |    | 0.9970864803       |
| <b>K Base Apportionment (Line H times Line J, or Line I)</b>   | \$ | 1,897,275.74       |
| <b>SECTION 2 - COLA - E.C. 56836.08 (d)</b>  |    |                    |
| <b>A COLA Base Rate (From Statewide Rates &amp; Factors, Section 11, Line E)</b>   | \$ | 16.3455013028      |
| <b>B COLA Base Entitlement (Line A times PY ADA)</b>   | \$ | 75,388.88          |
| <b>C COLA Incidence Multiplier (IM) Rate (Line A times Section 4, Line A1)</b>   | \$ | 1.6296249087       |
| <b>D COLA IM Entitlement (Line C times PY Funded ADA)</b>  | \$ | 8,070.90           |
| <b>E COLA Entitlement (Line B plus Line D)</b>   | \$ | 83,459.78          |
| <b>F COLA Proration Factor</b>   |    | 1.0000000000       |
| <b>G COLA Apportionment (Line E times Line F)</b>  | \$ | 83,459.78          |
| <b>SECTION 3 - GROWTH - E.C. 56836.15</b>  |    |                    |
| <b>A Growth ADA</b>  |    |                    |
| 1 ADA  |    | 4,464.75           |
| 2 PY ADA   |    | 4,612.21           |
| 3 Prior PY ADA   |    | 4,952.61           |
| 4 PY Funded ADA (Greater of Lines A2 and A3)   |    | 4,952.61           |
| 5 Funded ADA (Greater of Lines A1 and A2)  |    | 4,612.21           |
| 6 Growth ADA (Line A5 minus Line A4, if Line A5 is greater than Line A4)   |    | 0.00               |
| <b>B STR (From Statewide Rates &amp; Factors, Section 11, Line D)</b>  | \$ | 402.7639718173     |
| <b>C Growth Base Entitlement (Line A6 times Line B)</b>  | \$ | -                  |
| <b>D STR times IM (Line B times Section 4, Line A1)</b>  | \$ | 40.1550364609      |
| <b>E Growth IM Entitlement (Line A6 times Line D)</b>  | \$ | -                  |
| <b>F Growth Entitlement (Line C plus Line E)</b>   | \$ | -                  |
| <b>G Decline in Funded ADA (Line A5 minus Line A4, if line A5 is less than Line A4)</b>  |    | (340.40)           |
| <b>H Declining ADA Adjustment (Line G times PY SELPA Exhibit Section 1, Line C)</b>  | \$ | (184,947.70)       |
| <b>I Growth Proration Factor</b>   |    | 1.0000000000       |
| <b>J Growth Apportionment (Line F times Line I) or Declining ADA Adjustment (Line H)</b>   | \$ | (184,947.70)       |
| <b>SECTION 4 - SPECIAL DISABILITIES ADJUSTMENT (SDA) - E.C. 56836.155</b>  |    |                    |
| <b>A SDA Rate</b>  |    |                    |
| 1 Incidence Multiplier (IM) - Remains constant through 2005-06   |    | 0.0996986803       |
| 2 PY STR plus COLA (From Statewide Rates & Factors, Section 11, Line A plus Line E)  | \$ | 555.2603392578     |
| 3 IM Rate [(Line A1 plus 1) times Line A2]   | \$ | 610.6190623025     |
| 4 Base plus COLA Base plus COLA IM Rates (Section 1, Line C, plus Section 2, Lines A and C), minus 2001-02 Supplemental Equalization | \$ | 564.1943331881     |
| 5 SDA Rate (Line A3 minus the greater of Lines A2 or A4)   | \$ | 46.4247291144      |
| <i>If less than 0 SELPA does NOT qualify for special disabilities adjustment</i>   |    |                    |
| <b>B SDA Apportionment</b>   |    |                    |
| 1 Funded ADA (From Section 3, Line A5)   |    | 4,612.21           |
| 2 PY Funded ADA (From Section 3, Line A4)  |    | 4,952.61           |
| 3 SDA Entitlement (Line A5 times the lesser of Lines B1 or B2)   | \$ | 214,120.60         |
| 4 SDA Proration Factor   |    | 1.0000000000       |
| 5 SDA Apportionment (Line B3 times Line B4)  | \$ | 214,120.60         |

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| <b>2005-06 RECERTIFIED P-1 SELPA SPECIAL EDUCATION FUNDING EXHIBIT</b>   |    |                    |
| <b>SECTION 5 - PROGRAM SPECIALIST/REGIONALIZED SERVICES (PS/RS) E.C. 56836.24 (a)</b>  |    |                    |
| <b>A</b> PY PS/RS Rate (From PY SELPA Exhibit Section 5, Line C)   | \$ | 13.1848048492      |
| <b>B</b> COLA plus 1   |    | 1.0423             |
| <b>C</b> PS/RS Rate (Line A times Line B)  | \$ | 13.7425220943      |
| <b>D</b> Necessary Small SELPA (NSS) PS/RS Apportionment   |    |                    |
| <b>1</b> NSS ADA Threshold   |    | 15,000.00          |
| <b>2</b> ADA (Section 3, Line A1)  |    | 4,464.75           |
| <b>3</b> Qualifying NSS ADA Adjustment (Line D1 minus Line D2)   |    | 10,535.25          |
| <b>4</b> NSS PS/RS Entitlement (Line C times Line D3)  | \$ | 144,780.91         |
| <b>5</b> NSS PS/RS Proration Factor  |    | 1.0000000000       |
| <b>6</b> NSS PS/RS Apportionment (Line D4 times Line D5)   | \$ | 144,780.91         |
| <b>E</b> PS/RS Apportionment   |    |                    |
| <b>1</b> ADA (Section 3, Line A1)  |    | 4,464.75           |
| <b>2</b> PS/RS Entitlement (Line C times Line E1)  | \$ | 61,356.93          |
| <b>3</b> PS/RS Proration Factor  |    | 1.0000000000       |
| <b>4</b> PS/RS Apportionment (Line E2 times E3)  | \$ | 61,356.93          |
| <b>F</b> Total PS/RS Apportionment (Line D6 plus Line E4)  | \$ | 206,137.84         |
| <b>SECTION 6 - LOW INCIDENCE MATERIALS AND EQUIPMENT - E.C. 56836.22</b>   |    |                    |
| <b>A</b> Low Incidence Disabilities PY December Pupil Count  |    | 24                 |
| <b>B</b> Low Incidence Rate (From Statewide Rates & Factors, Section 6, Line C)  | \$ | 378.4651738138     |
| <b>C</b> Low Incidence Materials and Equipment Apportionment (Line A times Line B)   | \$ | 9,083.16           |
| <b>SECTION 7 - OUT OF HOME CARE - E.C. 56836.165</b>   |    |                    |
| <b>A</b> Out of Home Care Apportionment  | \$ | 140,398.00         |
| <b>SECTION 8 - NONPUBLIC SCHOOL (NPS) EXTRAORDINARY COST POOL - E.C. 56836.21</b>  |    |                    |
| <b>A</b> NPS Extraordinary Cost Pool Entitlement   | \$ | -                  |
| <b>B</b> NPS Extraordinary Cost Pool Proration Factor (From Statewide Rates & Factors, Section 8, Line C)                    |    | 1.0000000000       |
| <b>C</b> NPS Extraordinary Cost Pool Apportionment (Line A times Line B)   | \$ | -                  |
| <b>SECTION 9 - ADJUSTMENT FOR NSS WITH DECLINING ADA ADJUSTMENT - E.C. 56213</b>   |    |                    |
| <b>A</b> PY Funding (From PY SELPA Exhibit, Sum of: Section 1, Lines G4 and K; Section 2, Line G; and Section 3, Line J)     | \$ | 2,689,810.06       |
| <b>B</b> CY Funding (Sum of: Section 1, Lines G4 and I; Section 2, Line G; and Section 3, Line K)                            | \$ | 2,653,146.82       |
| <b>C</b> Adjustment for NSS with Declining Enrollment (If Line A is greater than Line B, 40% of Section 3, Line H, NSS only) | \$ | 73,979.08          |
| <b>SECTION 10 - APPORTIONMENT SUMMARY</b>  |    |                    |
| <b>A</b> Base (Section 1, Line I)  | \$ | 1,897,275.74       |
| <b>B</b> Supplement to Base Rate (Section 1, Line F)   | \$ | 47,927.69          |
| <b>C</b> COLA (Section 2, Line G)  | \$ | 83,459.78          |
| <b>D</b> Growth or Declining ADA Adjustment (Section 3, Line J)  | \$ | (184,947.70)       |
| <b>E</b> SDA (Section 4, Line B5)  | \$ | 214,120.60         |
| <b>F</b> Subtotal (Sum of Lines A through E)   | \$ | 2,057,836.11       |
| <b>G</b> Total PS/RS (Section 5, Line F)   | \$ | 206,137.84         |
| <b>H</b> Low Incidence Materials and Equipment (Section 6, Line C)   | \$ | 9,083.16           |
| <b>I</b> Out of Home Care (Section 7, Line A)  | \$ | 140,398.00         |
| <b>J</b> NPS Extraordinary Cost Pool (Section 8, Line C, Annual Only)  | \$ | -                  |
| <b>K</b> Adjustment for NSS with Declining Enrollment (Section 9, Line C)  | \$ | 73,979.08          |
| <b>L</b> Total Apportionment (Sum of Lines E through K)  | \$ | 2,487,434.19       |